Proof of Claim
(Section 50.1, subsections 65.2(4), 81.2(1), 102(2), 124(2), 128(1), and paragraphs 51(1)(e) and 66.14(b) of the Act)

(*All notices or correspondence regarding this claim must be forwarded to the following address):*

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In the matter of the receivership of **Integra Investment Service Ltd., Aurora River Tower Inc., Carling Springs Village Inc. and Carling Development (B.C.) Inc. ("Integra" and collectively the "Integra Companies")** of Calgary, Alberta and the claim of ____, creditor.

I, _______________________________ (*name of creditor or representative of the creditor*), of _____________________ (*city and province*), do hereby certify:

1. That I am a creditor of (check all that apply):

   ☐ **Integra Investment Service Ltd.**

   ☐ **Aurora River Tower Inc.**

   ☐ **Carling Springs Village Inc.**

   ☐ **Carling Development (B.C.) Inc.**

(*or* that I am ______________________ of ____________________________
(*state position or title*) (*name of creditor*)).

2. That I have knowledge of all the circumstances connected with the claim referred to below.

3. That the debtor was, at the date of receivership, namely the **8th day of September 2006,** and still is, indebted to the creditor in the sum of $______________, as specified in the statement of account (*or* affidavit *or* solemn declaration) attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled. (*The attached statement of account or affidavit must specify the vouchers or other evidence in support of the claim.*)

4. Check and complete appropriate category:

   ☐ A. UNSECURED CLAIM OF $________________

That in respect of this debt, I do not hold any assets of the debtor as security and
(*Check either (i) or (ii) description.*)

(i) ☐ Regarding the amount of $_____________, I do not claim a right to a priority.

(ii) ☐ Regarding the amount of $_____________, I claim a right to a priority under section 136 of the Act.

(*Set out on an attached sheet details to support priority claim.*)

☐ B. CLAIM OF LANDLORD FOR DISCLAIMER OF A LEASE $______________

That I hereby make a claim under subsection 65.2(4) of the Act, particulars of which are attached as follows:

(*Give full particulars of the claim, including the calculations upon which the claim is based*)

□ C. SECURED CLAIM OF $____________________

That in respect of this debt, I hold assets of the debtor valued at $______________ as security, particulars of which are as follows:

(*Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.*)

☐ D. CLAIM BY FARMER, FISHERMAN OR AQUACULTURIST OF $______________.

That I hereby make a claim under subsection 81.2(1) of the Act for the unpaid amount of $______________.

(*Attach a copy of sales agreement and delivery receipts.*)

5. That, to the best of my knowledge, I am (*or* the above-named creditor is) (*or* am not *or* is not) related to the debtor within the meaning of section 4 of the Act.

6. That the following are the payments that I have received from, and the credits that I have allowed to, the debtor within the three months (*or, if the creditor and the debtor are related within the meaning of section 4 of the Act,* within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of Section 2 of the Act: (*Provide details of payments and credits.*)

Dated at ________________________________, this ______ day of __________, 2007.

______________________________ ______________________________

Witness Creditor

Phone Number: __________________
Fax Number : __________________
E-mail Address : __________________

NOTE: If an affidavit is attached, it must have been made before a person qualified to take affidavits.

INSTRUCTIONS TO CREDITORS RESPECTING PROOF OF CLAIM FORM

Note: A properly completed and supported Proof of Claim form must be submitted to the Receiver in order to be eligible for any potential dividend distributions.

Please follow these instructions when completing the Proof of Claim:

Heading:
- a) The name of the debtor has been supplied.
- b) Provide the complete name and address, including postal code, where all notices or correspondence regarding your claim are to be forwarded.
- c) Provide an account number, if applicable.

Clause 1: Please provide name and position of individual completing the form.

Clause 2: No action is needed.

Clause 3:
- a) The date of the receivership has been supplied.
- b) Provide the amount of your claim in Canadian funds. The amount claimed for debts owing should be calculated to the **DATE OF RECEIVERSHIP ONLY**.
- c) i) A Statement of Account must be attached in support of the amount claimed.
  - ii) Ensure that the final balance on your Statement of Account agrees to the amount claimed on the Proof of Claim form.
  - iii) The Statement of Account must specify each voucher/invoice and/or other evidence in support of the claim, together with the date of each charge and the amount thereof. A schedule which indicates only the **BALANCE OF ACCOUNT IS NOT SUFFICIENT.** The Statement of Account must be clearly marked "Exhibit A" and be attached to the Proof of Claim form submitted. If "Exhibit A" is not attached, your Proof of Claim will be returned.
  - iv) The Statement of Account must also include the last three months transactions, or if the creditor and the bankrupt are related as defined in Section 4 of the Bankruptcy and Insolvency Act (copy attached), the last twelve months transactions. These transactions must include payments and credits received from or allowed to the bankrupt as well as contra items (if any).

Clause 4: Choose the appropriate section (a), (b), (c) or (d) which properly applies to the status of your claim and check the appropriate line.
- a) (i) Applies if you are a creditor without any security or priority.
  - (ii) Applies if you are a creditor to whom any subsection of Section 136 is applicable. A copy of this section of the Bankruptcy and Insolvency Act is enclosed for your convenience. Please give details in the space provided.
- b) Applies to landlords.
- c) Applies if you are a creditor with a statutory or contractual claim against some specific asset of the debtor. Ensure you record the value of your security.
- d) Applies if you are a Farmer, Fisherman or Aquaculturist.

Clause 5: Copy of Section 4 of the Bankruptcy and Insolvency Act is provided for your convenience. Delete the inapplicable wording to indicate whether the creditor is related or not.

Clause 6: Complete this section if you have received any payments or issued any credits within three months prior to the date of receivership.

Closing: Ensure that the form is dated, witnessed and signed in the appropriate places. You must also print your name and indicate your position.

Mail the completed Proof of Claim form together with "Schedule A" as soon as possible and no later than July 27, 2007 at 1:00 p.m. MST to:

ERNST & YOUNG INC.
Ernst & Young Tower
1000, 440 - 2 Avenue S.W.
Calgary, Alberta T2P 5E9
Attention: Jessica Caden

Excerpt: Section 4 of the Bankruptcy and Insolvency Act

4(1) In this section

"related group" means a group of persons each member of which is related to every other member of the group;
"unrelated group" means a group of persons that is not a related group.

4(2) For the purposes of this Act, persons are related to each other and are "related persons" if they are:

a) individuals connected by blood relationship, marriage or adoption;
b) a corporation and
   i. a person who controls the corporation, if it is controlled by one person,
   ii. a person who is a member of a related group that controls the corporation, or
   iii. any person connected in the manner set out in paragraph (a) to a person described in subparagraph (i) or (ii); or
c) two corporations
   i. controlled by the same person or group of persons,
   ii. each of which is controlled by one person and the person who controls one of the corporations is related to the person who controls the other corporation,
   iii. one of which is controlled by one person and that person is related to any member of a related group that controls the other corporation,
   iv. one of which is controlled by one person and that person is related to each member of an unrelated group that controls the other corporation,
   v. one of which is controlled by a related group, a member of which is related to each member of an unrelated group that controls the other corporation, or
   vi. one of which is controlled by an unrelated group, each member of which is related to at least one member of an unrelated group that controls the other corporation.

4(3) For the purposes of this Section,

a) where two corporations are related to the same corporation within the meaning of subsection (2), they shall be deemed to be related to each other;
b) where a related group is in a position to control a corporation, it shall be deemed to be a related group that controls the corporation whether or not it is part of a larger group by whom the corporation is in fact controlled;
c) a person who has a right under a contract, in equity or otherwise, either immediately or in the future and either absolutely or contingently, to, or to acquire, shares in a corporation, or to control the voting rights of shares in a corporation, shall, except where the contract provides that right is not exercisable until the death of an individual designated therein, be deemed to have the same position in relation to the control of the corporation as if he owned the shares;
d) where a person owns shares in two or more corporations, he shall, as shareholder of one of the corporations, be deemed to be related to himself as shareholder or each of the other corporations;
e) persons are connected by blood relationship if one is the child or other descendant of the other or one is the brother or sister of the other;
f) persons are connected by marriage if one is married to the other or to a person who is connected by blood relationship to the other; and
g) persons are connected by adoption if one had been adopted, either legally or in fact, as the child of the other or as the child of a person who is connected by blood relationship (otherwise than as a brother or sister) to the other. 1966-67, c.32, s.l.

Excerpt: Section 136 of the Bankruptcy and Insolvency Act

SCHEME OF DISTRIBUTION

136(1) Subject to the rights of secured creditors, the proceeds realized from the property of a bankrupt shall be applied in priority of payment, as follows:

(a) in the case of a decreased bankrupt, the reasonable funeral and testamentary expenses incurred by the legal personal representative of the deceased bankrupt;

(b) the costs of administration, in the following order,

i. the expenses and fees of the Trustee, and

ii. legal costs;

(c) the levy payable under Section 147;

(d) wages, salaries, commissions or compensation of any clerk, servant, travelling salesman, labourer or workman for services rendered during the six months immediately preceding the bankruptcy to the extent of two thousand dollars in each case, together with, in the case of a travelling salesman, disbursements properly incurred by that salesman in and about the bankrupt's business, to the extent of an additional one thousand dollars in each case, during the same period, and for the purposes of this paragraph commissions payable when goods are shipped, delivered or paid for, if shipped, delivered or paid for within the six month period, shall be deemed to have been earned therein (effective August 1, 1992);

(e) municipal taxes assessed or levied against the bankrupt within the two years immediately preceding the bankruptcy and that do not constitute a preferential lien or charge against the real property of the bankrupt, but not exceeding the value of the interest of the bankrupt in the property in respect of which the taxes were imposed as declared by the Trustee;

(f) the landlord for arrears of rent for a period of three months immediately the bankruptcy and accelerated rent for a period not exceeding three months following the bankruptcy if entitled thereto under the lease, but the total amount so payable shall not exceed the realization from the property on the premises under lease, and any payment made on account of accelerated rent shall be credited against the amount payable by the Trustee for occupation rent;

(g) the fees and costs referred to in subsection 70(2) but only to the extent of the realization from the property exigible thereunder;

136(2) Subject to the retention of such sums as may be necessary for the costs of administration or otherwise, payment in accordance with subsection (1) shall be made as soon as funds are available for the purpose.

136(3) A creditor whose rights are restricted by this Section is entitled to rank as an unsecured creditor for any balance of claim due to him. R.S., c.14, s.95.